IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	Chapter 11
DELPHI CORPORATION, et al.,	Case No. 05-44481 (RDD)
Debtors.	(Jointly Administered)

OBJECTION OF MAGNESIUM ELECTRON, INC. TO DEBTORS' NINTH OMNIBUS OBJECTION TO CLAIMS

Magnesium Electron, Inc. ("MEI") hereby objects to the Debtors' Ninth Omnibus Objection to Claims. In support of this objection MEI respectfully represents as follows:

- 1. On January 13, 2006, MEI filed a general unsecured proof of claim in the amount of \$518,452.00, relating to goods sold to the Debtor.
 - 2. The Debtors' objection seeks to reduce MEI's claim to \$265,694.00.
- 3. The \$265,694.00 is comprised of the unpaid invoices attached hereto as Exhibit "A."
- 4. The Debtors also "short paid" the invoices attached hereto as Exhibit "B" in the amount of \$39,088.00.
- 5. Accordingly, MEI respectfully submits that the allowed amount of the general unsecured claim should be \$304,782.00 (\$265,694.00 + \$39,088.00).

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WHEREFORE, Magnesium Electron, Inc. requests that the Debtors' Ninth Omnibus

Objection to Claims be granted and denied in part to reduce the claim of Magnesium Electron,

Inc. to the amount of \$304,782.00 and to allow the claim.

Dated: March 15, 2007

ARCHER & GREINER
A Professional Corporation
Attorneys for Magnesium Electron, Inc.

By: /s/ Stephen M. Packman
Stephen M. Packman

CERTIFICATION OF SERVICE

Copies of the Objection of Magnesium Electron, Inc. to Debtors' Ninth Omnibus

Objection to Claims were served this 15th day of March, 2007, upon the following in the manner

indicated:

General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Via Facsimile: 248.813.2673

John William Butler, Jr., Esquire John K. Lyons, Esquire Joseph N. Wharton, Esquire Skadden, Arps, Slate, Meagher & Flom, LLP 333 West Wacker Drive, Suite 2100 Chicago, IL 60606

Via Facsimile: 312.407.8501 *Attorneys for Debtor*

Chambers of the Honorable Robert D. Drain US Bankruptcy Judge US Bankruptcy Court for the Southern District of New York One Bowling Green, Room 610 New York, NY 10004 Via Hand Delivery

Dated: March 15, 2007

2565386v1

/s/ Stephen M. Packman STEPHEN M. PACKMAN

EXHIBIT "A"

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BILL-TO DELPHI CATALYST

ATTN: ACCOUNTS PAYABLE

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OK 74015

SHIP-TO DELPHI CATALYST 1301 MAIN PARKWAY

CATOOSA

OK 74015

TERMS DESCRIPTION

1% 30 DAYS

PREPAID

PAGE 1

REMIT-TO ----MAGNESIUM ELEKTRON, INC.

LOCKBOX #2480 P.O. BOX 8500

PHILADELPHIA

19178-2480

DELPHI CATALYST

CATOOSA OK 74015

PO BOX 1679

INVOICE # 0000014779

INVOICE DATE

9/21/05

INVOICE DUE DT

10/21/05

CURRENCY FOB DESCRIPTION USD

3 SK LOT# OX537G0102 3 SK LOT# OX537G0101

CUSTOMER 10480103 0013524 50144

ORDER CUSTOMER PO NUMBER SALES REP ORIG INVOICE #

2000

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ATTN: ACCOUNTS PAYABLE

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CATOOSA

OK 74015

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DELPHI CATALYST 1301 MAIN PARKWAY

CATOOSA

OK 74015

1% 30 DAYS

MAGNESIUM ELEKTRON, INC.

LOCKBOX #2480

P.O. BOX 8500

PHILADELPHIA

INVOICE. # 0000014780

19178-2480 PA

. INVOICE DATE 9/22/05

PAGE 1

. SOLD-TO

DELPHI CATALYST

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. FOB DESCRIPTION

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CURRENCY

USD

3 SK LOT# 0X537G0102

CUSTOMER ORDER

CUSTOMER PO NUMBER SALES REP ORIG INVOICE #

10480103 0013529 50144

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RESOURCE REL CUSTOMER RES

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LOCKBOX #2480

P.O. BOX 8500

PHILADELPHIA

PA 19178-2480

DELPHI CATALYST

CATOOSA OK 74015

PO BOX 1679

2 SK LOT# 0X53010106

CUSTOMER ORDER 10480103 0013523 50185

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CUSTOMER PO NUMBER

RESOURCE REL CUSTOMER RES RESOURCE DESCRIPTION

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INVOICE #

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INVOICE DATE 9/21/05

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10/21/05

CURRENCY

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FZO1046/02 1543LB SACK ZRD1

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EXHIBIT "B"

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